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COLUMBIA DRY BATTERIES  
For Xmas Toys  
And Xmas Tree  
Lights.

We are Distributors  
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and other Batteries  
and can make  
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deliveries to Dealers.

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At Christmas Time  
Any friend will appreciate  
one of the good  
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741 volumes. Price \$1.00 each  
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**MISSION  
GARDEN**

For Sale  
by  
Grocers

48c  
per  
Pound

Popular Because  
Of Its Value

**VIOLINS  
and  
CELLOS**

Silver and gold mounted bows;  
elegant leather cases; Italian  
strings.

**VICTOR S. FLECHTER**  
500 Fifth Ave., cor. 42d, N. Y.

**Cuticura Talcum  
is Fragrant and  
Very Healthful**

Sample free of Cuticura Laboratories, Dept.  
X, Malden, Mass., etc. everywhere.

**REST YOUR TIRED FEET**

ALLEN'S FOOT-EASE, the antiseptic  
powder to be shaken into the shoes,  
stops the pain of corns and bunions and  
gives quick relief to sweating, callous,  
tired, aching, tender feet, blisters and  
sore spots. It rests the feet, keeps them  
cool and comfortable. Shoes and stockings  
wear twice as long when you walk  
in comfort.

## HIGHWAYMEN Stealing Payrolls:

N. Y. TIMES, 12-16-21.

**ROBBED OF \$17,675  
IN CROWDED STREET**

Two Payroll Messengers Are  
Attacked Opposite the Green-  
point Police Station.

**FIVE BANDITS FLEE IN AUTO**

N. Y. TIMES, 12-19-21.

**BANDITS GET \$10,000  
IN CAPITOL THEATRE  
HOLD-UP DURING PLAY**

Auditors, Watchman and Two  
Others Bound, Locked in  
Closet, and Safe Rifled.

## DESTROYER CRASH STORIES CONFLICT

Officers of the Graham and the  
Panama Blame One  
Another.

Testimony yesterday before the Naval Board of Inquiry on board the battleship Maryland, which is trying to fix the responsibility for the collision between the destroyer Graham and the steamship Panama off Sea Girt last Friday showed that officers of the two ships each blame the others for the accident. Officers of the Graham testified that if the Panama had not changed her course the destroyer would have passed her safely on the starboard side and that the steamship failed to blow her whistles, while officers of the Panama said that if they had not changed their course the ships would have crashed head on and that she blew two blasts on the whistle.

Commander William F. Amsden of the Graham, the first witness, testified that the destroyer passed Sea Girt about 5 o'clock, and that he went below about that time.

"Five minutes later," he said, "I received a report from the officer of the day by voice tube that there was a ship off the starboard bow, but that she would pass well clear. I looked out of the starboard port and saw a vessel broad on the starboard bow about four points off swinging toward the Graham. Up to that time I had heard no whistles from the ship.

"I jumped to the bridge and on my way up heard three blasts from the Graham's whistle. Arriving at the bridge I inquired of the O. D. what the engines were doing. He replied that they were backing full power. I sounded collision quarters and a general alarm.

"It appeared to me then that a collision was inevitable. But grasping at the last possible chance I then rang for emergency full steam ahead. I don't believe the signal ever reached the engine room, as it was given almost at the same time that the collision occurred.

"The Panama entered No. 1 steam fire-room and carried away the auxiliary steam lines, enveloping the ship in steam. As soon as I recovered from the shock I called up the mast to see the extent of the damage. It was impossible to see for the steam.

"The captain of the Panama wanted to reach me off Sea Girt. This I prohibited. We were locked together until 10:30, when wrecking tugs pried us apart. I kept only a skeleton crew aboard the Graham, transferring the others to the Panama. If the Panama had righted her course when I first saw her I believe she would have cleared the Graham."

Capt. W. R. Oakley, master of the Panama, testified that he saw the lights of the Graham shortly after 5 o'clock, and that he immediately gave orders to port the helm and show the red light.

"When I noticed that the other vessel kept coming on," he said, "I gave orders to port the helm again. The vessel was still approaching and I gave a blast to hard port the helm. Two blasts came from the Graham, then I ordered full speed astern. The destroyer gave three whistles. I followed with three blasts, indicating that I was going astern. We collided at 5:19. I ordered all the lifeboats swung out, hoisted the out of control signal and sent out an SOS."

The hearing will be resumed this morning.

## UNPAID TAX ANNUALS PROFITS OF TROLLEY

Continued from First Page.

his dog in the manner attitude is entitled to be called a policy."

Characterizing the tentative plan as "economically unsound," the witness then said its fundamental vice "is what you call the barometer fund and what I call the sliding scale fare. It means, in my opinion, the death knell of the five cent fare," he said. "It is wrong in principle and is an incentive to extravagance and mismanagement. Instead of operating companies being compelled to live within their means, based on a fixed income from a five cent fare, they are invited to tap this unlimited and inexhaustible fund that is to come out of the fare payer to make good the operating expenses and the interest on the securities to be issued, whatever they may be, with the sky as the limit. The fare payer must foot the bill. Automatically the barometer fare is pushed to meet the requirements, and there you are."

**Wants Five Cent Fare as Basis.**

"Why should there not be a fixed, inescapable fare of five cents? All of you have said you believe it will suffice. Why not have the courage of your convictions and base your plan on a five cent fare?"

"The barometer fare offers to the present owners of the property at the expense of the citizen a grade of security to which the security holders are not entitled. It would be the most gilt-edged, high class bond ever issued in the railway world, for it carries with it power automatically to tax the fare payer without limit to meet the interest and sinking fund requirements. It is not surprising to find various committees of security holders privately enthusiastic for this plan."

"So great has been the dread of municipal ownership and operation, or of even so much as an equal voice, that this plan practically turns back the properties into the hands of the owners from whom they have been purchased and leaves future operations at the mercy of the same interests that have looted, slaughtered and mismanaged them."

"I approve of the general plan of three operating companies and a holding company, and each operating company should issue its own securities based upon the purchase price of the property. I insist, however:

"First, that the city should have a clear majority of the directors of the holding company.

"Second, the holding company should be supreme over the operating companies except as to the question of mere physical operation.

"Third, the holding company should purchase all supplies.

"Fourth, the city should receive bonds for its present debt which should rank pari passu with the bonds to be given in payment for the property and with the same voting power per bond as is given to those issued for the property.

"Fifth, the directors of these companies should be elected by the system of cumulative voting, so that as the bonds are retired the city will get more and more representation in the holding company."

"Sixth, in no event shall the city at any time have less than three of the seven directors in each of the operating companies."

**Hyman and Craig Absent.**

At the opening of the afternoon session Mr. Shearn looked about and inquired if there were anybody present representing either the Mayor or the Commissioners. The grim silence was broken by Chairman McAneny saying, "I think there is no response." Mayor Hyman apparently had ignored the commission's invitation.

Commissioner Whalen admitted that

he had done no repaving between the tracks of the dilapidated Midland. This is a matter which is in the jurisdiction of the Borough President. That official had charged up \$134,000 against the other Staten Island traction corporation under this head, according to the later testimony of Capt. John J. Kuhn, its receiver, but Mr. Whalen's Midland did not have to carry any such adverse charge against its credit.

Mr. Whalen said that so far as concerned payment of the State and Government franchise taxes and the local tax on gross earnings he had been guided by the advice of the Corporation Counsel. His report also lacked any figures showing depreciation of way and maintenance, although Mr. Whalen had drawn a sad picture of the shocking condition of both only a moment before.

When asked to express his opinion of the commission's plan Mr. Whalen said: "I should prefer to allow the Mayor to make any statement with respect to the plan."

"We invited the Mayor and he is not here," commented Commissioner Harkness.

"In his absence I am not willing to express an opinion in the matter; I beg to be excused," replied Mr. Whalen. He will testify again to-day.

To-morrow the commission will be ready to hear from other persons who may wish to express opinions on the traction reorganization. Chairman McAneny announced, as Mr. Utermeyer had done, and they will be welcomed. The examination will adjourn to-morrow until after the Christmas holidays. The hearing room was filled in the afternoon by security holders of the Staten Island lines. They listened intently to Mr. Whalen, who was attended by eleven clerks and a shorthand reporter.

Mr. Whalen, who was attended by eleven clerks and a shorthand reporter, was in the Corporation Counsel. One or another of these frequently prompted the witness with needed information.

Comptroller Craig yesterday wrote an eight page letter to the transit commission ridiculing its invitation to him to cooperate with it by giving his views concerning city finance in its application to transit reform.

Mr. Craig expressed his willingness to submit to such an examination at the hands of the commission provided the members of that body will consent to answer either publicly in the Comptroller's office or before members of the Board of Estimate and Apportionment a long list of questions which, he says, he propounded during the late city campaign.

**Pearl Necklaces**

**DREICER & CO**

*Fifth Avenue  
at forty-sixth*

## FARMER MADE GOAT, IS CHARGE OF SMITH Georgia Senator Says Crop Board Would Shift Blame.

WASHINGTON, Dec. 19.—A charge that the Crop Reporting Board of the Department of Agriculture was "attempting to make the farmer the goat for some of its mistakes" was made to-day in the Senate by Senator Smith, Democrat, of South Carolina.

"The result," he declared, "is that the market broke, men who grow cotton lost money and the dissatisfaction was made the worse. Grim necessity and conservative action will compel the Southern farmers to cut their acreage next year far below what it ever has been."

Gov. Harding of the Reserve Board was attacked during the discussion by Senator Watson, Democrat, Georgia, for a speech that the Georgia Senator said the reserve official made in New Orleans and in which he discussed the agricultural situation. Mr. Watson declared the Harding speech had caused an immediate drop in cotton prices from 20 cents to 18 cents and had a disastrous effect generally on the farmer.

With reference to statements, credited

to the Crop Estimate Board and to the effect that it had not received reliable information, Senator Heflin, Democrat, Alabama, declared "something crooked" was going on and that he would rather believe it was in the board than among the farmers who supplied the information on cotton crop conditions.

## REPORT MADE ON DEBS.

WASHINGTON, Dec. 19.—Reports for President Harding in connection with Christmas pardons for a number of war law offenders were understood to-night to have been prepared by Attorney-General Daugherty.

Mr. Daugherty, it was understood, planned to discuss with the President the subject of executive clemency for such offenders, and it was believed the case of Eugene Debs, Socialist leader, confined at Atlanta, might be given some consideration.

## 2 DEAD, 14 MISSING IN SLIDE.

MEMPHIS, Dec. 19.—Two negroes are known to have been crushed to death and fourteen others are reported buried under an earth slide to-day. Workmen had been engaged in digging away an embankment remodeling Russwood Park, the Southern Association ball grounds here.

**Clemons**  
Established 1898

All Silk Lined  
**TUXEDOS . \$43**

About \$17 under prevailing  
prices—not more!

BROADWAY at 39th STREET  
6th AVENUE at 31st STREET

**Salisbury-Jacobsen**  
Newark  
HATS and FURS  
Quality and Superiority

THIS SPECIAL OFFER EXPIRES SATURDAY, DECEMBER 24

THE NEW YORK  
HOLIDAY SHOPPING  
EARLIER THIS YEAR

Demand Largest for Us  
Gifts, and Stores Report  
Crowds of Buyers.

Expect Business  
General Conditions  
American Toys

A canvass of retail  
ways and Fifth Avenue  
indicated that the cam-  
early Christmas shopping  
fruit in a measure  
to the merchants.  
The shoppers at  
little rather than  
distance, the  
ported the  
of their  
extending  
the J.  
business  
last.

It is in the jewelry  
line this would  
on, it being re-  
this character  
as this boom  
age were opti-  
volumes of business  
and that they were  
patrons who  
tion is taken in  
The department  
bought began at  
this year than for  
ported that the  
Saturday was p-  
ally the Christmas  
after Thanksgiving  
by the Retail  
early shoppers  
have influenced  
their purchases  
W. de S. Tr.  
association and  
were that the campaign  
cess. Even the Minutemen  
in the campaign, he said, were  
the public in behalf of early  
pointing out that each pur-  
per for all concerned.

"Our Christmas is  
the wonderful in-  
saver of one day  
the business.  
great sales  
Double Lipped Fry Pan, 2 qt. Straight  
Covered Sauce Pot, 4 qt. Straight Covered  
Sauce Pot, 6 qt. Straight Covered Sauce Pot  
and Steamer Section.

**This Is the  
Year for  
Serviceable  
Gifts**

**Brighten Her Kitchen This Christmas With a  
"Wear-Ever"  
Aluminum  
Every-Day Set**

This will be a Christmas that Wife or Mother will  
if you present her with a "Wear-Ever" Every Day  
Set.

Because of her pride in the appearance of her  
kitchen, such a gift will delight her.

"Wear-Ever" utensils are clean, bright  
and better flavored foods and save fuel.

Because of the new "Wear-Ever" p  
excellent purchase at \$25.00.

To get it for \$22.50 and coupon

"Wear-Ever" utensils actually  
years they last. They make  
new utensils to replace

lers' stocks of the "Wear-Ever"  
present the coupon to the  
"Wear-Ever" Every  
utensils in the set.

**"Just the Gift  
For Betty!"**

YOU men who don't know what to give—here's the answer  
to your problem—

This "Every-Day Set" of "Wear-Ever" Aluminum Cooking  
Utensils is the gift that Wife, Mother or Sister would choose her-  
self. These shining, serviceable, silver-like utensils will bring  
Christmas joy to her kitchen 365 days a year—for many years. They  
will save her time, trouble and work—and you will be pleased by  
the lower monthly fuel bills.

"Wear-Ever" utensils are stamped from hard, cold-rolled, thick  
sheet aluminum. That is why they heat quickly and evenly, hold  
heat longer, cook food better, bring out its full flavor, save fuel—  
and outlast cheap, thin, flimsy aluminum utensils.

Take this advertisement to the nearest "Wear-Ever" dealer. The regular  
price of the "Wear-Ever" Every-Day Set is \$25.00. Its limited time special  
price is only \$22.50 with the coupon. All utensils in the set are of standard  
"Wear-Ever" quality.

Regular Price—\$25.00  
**\$22.50**  
WITH COUPON

For a Limited Time Only

Look for the Store With the "Wear-Ever" Window Display

**"Wear-Ever" Every Day Set Coupon**

Any store selling "Wear-Ever" aluminum cooking utensils  
is authorized to accept this coupon and \$22.50 in payment  
for one "Wear-Ever" Every-Day Set which will sell regu-  
larly for \$25.00. Offer good from Nov. 21st to  
Dec. 24th, 1921.

Write on coupon your name, address and date of purchase

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ DATE \_\_\_\_\_

The Aluminum Cooking Utensil Co., New Kensington, Pa.  
MADE IN U.S.A.